

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK (SKAT) TAX REFUND  
LITIGATION

This paper applies to: All Cases

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18-md-2865 (LAK)

**PRETRIAL ORDER NO. 31**

(Defendants' Motion to Compel - Documents Provided to the Danish Commission)

LEWIS A. KAPLAN, *District Judge*.

Defendants first moved on May 25, 2021 to compel plaintiff SKAT to produce documents and information SKAT has submitted to the Danish Commission of Inquiry.<sup>1</sup> After the plaintiff made an evidentiary submission explaining the anticipated burdens of such a production,<sup>2</sup> defendants renewed their motion to compel.<sup>3</sup>

Defendants' motion (Dkt. 618) is granted. The Court is mindful of SKAT's concerns regarding volume and the potential demands of pre-production relevance and privacy review.<sup>4</sup> Plaintiff will produce the documents and may designate any confidential or highly confidential materials as such pursuant to the protective order for discovery materials in these consolidated actions.<sup>5</sup> Plaintiff shall produce the documents on or before January 21, 2021.

SO ORDERED.

Dated: December 15, 2021



Lewis A. Kaplan  
United States District Judge

<sup>1</sup>

Letter Motion to Compel, Dkt. 601 at 1. All docket citations are to 18-md-02865 (LAK).

<sup>2</sup>

*See* Evidentiary Submission, Dkt. 617. SKAT made its submission in response to the Court's May 30, 2021 order granting defendants' motion to compel depositions of SKAT employees Drost and Ahlefeld-Engel, denying without prejudice to renewal defendants' motion to compel production of the documents already produced to the Commission, and instructing SKAT to provide further information concerning its reasons for withholding the documents. Pretrial Order No. 22, Dkt. 604 at 2.

<sup>3</sup>

*See* Renewed Letter Motion to Compel, Dkt. 618.

<sup>4</sup>

Dkt. 617 at 3.

<sup>5</sup>

*See* Revised Amended Stipulated Protective Order Governing Confidentiality of Discovery Materials, Dkt. 489.